

August 28, 1975

Mr. Harry M. Descoteau
Assistant State Treasurer
New Hampshire Retirement System
State House Annex
Concord, New Hampshire 03301

Dear Mr. Descoteau:

This is in reply to your memorandum dated July 10, 1975.

You inquire whether it is the responsibility of the Board of Trustees of the New Hampshire Retirement System to make certain that a member of a state retirement system under RSA 100, 100-A and 103, who is an unclassified officer or who is not a classified employee, participates in an individual retirement account plan under federal law upon withdrawal as a member from such retirement system.

The answer to your question is in the affirmative.

Laws of 1975, 453:4 authorizes an unclassified officer or a person who is not a classified employee to withdraw his membership and voluntary contributions from a retirement system under RSA 100, 100-A and 103 upon the condition that such person participates in an individual retirement account plan as provided under federal law.

RSA 100-A:14, I (supp) provides in pertinent part:

The administration of this system is vested in a board of eleven trustees.

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RSA 100-A:14, II (supp) provides:

The board of trustees shall establish such rules and regulations as it deems necessary for the proper administration of this chapter.

Therefore, it is the duty of the Board of Trustees of the New Hampshire Retirement System to establish rules and regulations to govern the withdrawal of such members from a retirement system under RSA 100, 100-A and 103 and for the participation of such members in a retirement plan as provided under federal law.

Very truly yours,

John T. Pappas
Assistant Attorney General

Warren B. Rudman
Attorney General